

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16204200600000</div> <div>City Clerk</div> <div>315 Stevens Street</div> <div>Iowa Falls, IA 50126</div>		
CITY OF IOWA FALLS , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,469,708		2,469,708	2,454,322
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,469,708		2,469,708	2,454,322
Delinquent property taxes	0		0	0
TIF revenues	1,332,737		1,332,737	1,417,211
Other city taxes	1,030,447	0	1,030,447	977,643
Licenses and permits	45,680	0	45,680	44,150
Use of money and property	102,975	25,639	128,614	129,501
Intergovernmental	980,090	0	980,090	1,467,634
Charges for fees and service	136,137	25,909,382	26,045,519	27,864,355
Special assessments	0	0	0	0
Miscellaneous	128,502	350	128,852	223,838
Other financing sources	4,887,455	119,692	5,007,147	8,820,698
Total revenues and other sources	11,113,731	26,055,063	37,168,794	43,399,352
Expenditures and Other Financing Uses				
Public safety	2,074,855	0	2,074,855	2,388,981
Public works	767,584	0	767,584	874,507
Health and social services	0	0	0	0
Culture and recreation	733,678	0	733,678	838,917
Community and economic development	718,628	0	718,628	814,778
General government	192,202	0	192,202	286,680
Debt service	1,065,316	0	1,065,316	1,065,524
Capital projects	2,265,299	0	2,265,299	5,700,235
Total governmental activities expenditures	7,817,562	0	7,817,562	11,969,622
Business type activities	0	25,315,108	25,315,108	28,892,098
Total ALL expenditures	7,817,562	25,315,108	33,132,670	40,861,720
Other financing uses, including transfers out	3,490,781	292,218	3,782,999	4,470,698
Total ALL expenditures/And other financing uses	11,308,343	25,607,326	36,915,669	45,332,418
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-194,612	447,737	253,125	-1,933,066
Beginning fund balance July 1, 2013	4,832,819	19,915,589	24,748,408	25,966,024
Ending fund balance June 30, 2014	4,638,207	20,363,326	25,001,533	24,032,958
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 7,020,000	Other long-term debt	\$ 0	
Revenue debt	\$ 6,935,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 12,817,419	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/8/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jon Kies	→	641	648-2528	NA
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/4/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF IOWA FALLS			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,148,737	686,393		634,578	0	0	2,469,708			2,469,708	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,148,737	686,393		634,578	0	0	2,469,708		T01	2,469,708	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,148,737	686,393		634,578	0	0	2,469,708			2,469,708	6
7	TIF revenues			1,332,737				1,332,737		T01	1,332,737	7
	Other city taxes											
8	Utility tax replacement excise taxes	39,850	23,813	0	16,937	0	0	80,600		T15	80,600	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	272,573	0	0	0	0	0	272,573	0	T15	272,573	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	106,687	0	0	0	0	106,687	0	T19	106,687	13
14	Other local option taxes	0	570,587	0	0	0	0	570,587	0	T09	570,587	14
15	TOTAL OTHER CITY TAXES	312,423	701,087	0	16,937	0	0	1,030,447	0		1,030,447	15
16	Section B - LICENSES AND PERMITS	45,680	0	0	0	0	0	45,680	0	T29	45,680	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,537	15,477	0	3,558	2,002	0	27,574	25,639	U20	53,213	18
19	Rents and royalties	64,717	0	0	0	0	0	64,717	0	U40	64,717	19
20	Other miscellaneous use of money and property	5,129	5,555	0	0	0	0	10,684	0	U20	10,684	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	76,383	21,032	0	3,558	2,002	0	102,975	25,639		128,614	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	334,390	0	334,390	0	B89	334,390	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	334,390	0	334,390	0		334,390	33
34												34
35												35
36												36
37												37
38												38
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	7,200	0	0	0	0	0	7,200	0	A89	7,200	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	6,135	0	0	0	0	0	6,135	0	A89	6,135	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	81,049	0	0	0	0	0	81,049	0	A61	81,049	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	3,439	38,118	0	0	0	0	41,557	0		41,557	102
103	Building and Zoning	196	0	0	0	0	0	196	0		196	103
104	TOTAL CHARGES FOR SERVICE	98,019	38,118	0	0	0	0	136,137	25,909,382		26,045,519	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	22,849	0	0	0	6,480	0	29,329	350	U99	29,679	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	87,224	0	0	0	0	0	87,224	0	U30	87,224	111
112	Internal service charges	0	11,949	0	0	0	0	11,949	0	NR	11,949	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	110,073	11,949	0	0	6,480	0	128,502	350		128,852	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		523,034					523,034		C46	523,034	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,767	2,857	0	0	0	0	8,624	0	C89	8,624	49
50	Iowa Department of Transportation	20,257	6,846	0	0	0	0	27,103	0	C89	27,103	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	26,024	532,737	0	0	0	0	558,761	0		558,761	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	44,067	0	0	0	44,067	0		44,067	63
64	Library service	22,289	0	0	0	0	0	22,289	0	D89	22,289	64
65	Township contributions	17,923	0	0	0	0	0	17,923	0	D89	17,923	65
66	Fire/EMT service	2,660	0	0	0	0	0	2,660	0	D89	2,660	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	42,872	0	44,067	0	0	0	86,939	0		86,939	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	68,896	532,737	44,067	0	334,390	0	980,090	0		980,090	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	855,065	A91	855,065	73
74	Sewer	0	0	0	0	0	0	0	1,351,312	A8Ø	1,351,312	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	838,767	A81	838,767	79
80	Hospital	0	0	0	0	0	0	0	22,864,238	A36	22,864,238	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF IOWA FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,860,211	1,991,316	1,376,804	655,073	342,872	0	6,226,276	25,935,371		32,161,647	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	674,574	0	0	0	549,574	0	1,224,148	0	NR	1,224,148	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	284,480	128,141		274,422	1,842,641	0	2,529,684	0		2,529,684	127
128	<i>Internal TIF loans and transfers in</i>	0	990,352	18,928	115,150	9,193	0	1,133,623	119,692		1,253,315	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	959,054	1,118,493	18,928	389,572	2,401,408	0	4,887,455	119,692		5,007,147	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,819,265	3,109,809	1,395,732	1,044,645	2,744,280	0	11,113,731	26,055,063		37,168,794	132
133												133
134	Beginning fund balance July 1, 2013	1,078,173	2,913,811	0	372,203	468,632	0	4,832,819	19,915,589		24,748,408	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,897,438	6,023,620	1,395,732	1,416,848	3,212,912	0	15,946,550	45,970,652		61,917,202	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	825,265	363,464	0	0	0	0	1,188,729		E62	1,188,729	2
3	Purchase of land and equipment	42,684	0	0	0	0	0	42,684		G62	42,684	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	109,523	21,427	0	0	0	0	130,950		E24	130,950	13
14	Purchase of land and equipment	676,442	0	0	0	0	0	676,442		G24	676,442	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	30,627	5,423	0	0	0	0	36,050		E66	36,050	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,684,541	390,314	0	0	0	0	2,074,855			2,074,855	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	432,923	0	0	0	0	432,923		E44	432,923	42
43	Purchase of land and equipment	0	29,135	0	0	0	0	29,135		G44	29,135	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	82,894	0	0	0	0	82,894		E44	82,894	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	82,428	0	0	0	0	82,428		E44	82,428	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	115,664	0	0	0	0	0	115,664		E01	115,664	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	24,540	0	0	0	0	0	24,540		E89	24,540	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	140,204	627,380	0	0	0	0	767,584			767,584	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF IOWA FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	226,247	63,222	0	0	0	0	289,469		E52	289,469	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	122,643	35,906	0	0	1,010	0	159,559		E61	159,559	127
128	Purchase of land and equipment	28,340	0	0	0	12,048	0	40,388		G61	40,388	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	201,286	42,285	0	0	0	0	243,571		E61	243,571	130
131	Purchase of land and equipment	691	0	0	0	0	0	691		G61	691	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	579,207	141,413	0	0	13,058	0	733,678			733,678	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	87,162	0	0	470,121	0	557,283		E89	557,283	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	161,345	0	0	0	161,345		E89	161,345	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	87,162	161,345	0	470,121	0	718,628			718,628	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,750	0	0	0	0	0	10,750		E29	10,750	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	45,617	35,458	0	0	0	0	81,075		E23	81,075	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	3,084	0	0	0	0	0	3,084		E89	3,084	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	7,591	0	0	0	0	0	7,591		E25	7,591	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	70,357	19,345	0	0	0	0	89,702		E31	89,702	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	137,399	54,803	0	0	0	0	192,202			192,202	176
177	Section G — DEBT SERVICE	0	0	0	1,065,316	0	0	1,065,316			1,065,316	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,065,316	0	0	1,065,316			1,065,316	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	North Park Trail	0	0	0	0	44,310	0	44,310			44,310	184
185	Ellis Ave Finalization and 13-14 Street Program	0	0	0	0	789,862	0	789,862			789,862	185
186	Airport Capital Projects	0	0	0	0	413,204	0	413,204			413,204	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,247,376	0	1,247,376			1,247,376	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Jones Park Trail	0	0	0	0	512,170	0	512,170			512,170	189
190	Streets - RockC Bridge, Wash Bridge, Alleys	0	0	0	0	443,169	0	443,169			443,169	190
191	Admin - Legal, property acquisitions, publications, etc	0	0	0	0	62,584	0	62,584			62,584	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,017,923	0	1,017,923			1,017,923	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,265,299	0	2,265,299			2,265,299	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,541,351	1,301,072	161,345	1,065,316	2,748,478	0	7,817,562			7,817,562	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								534,956	E91	534,956	198
199	Purchase of land and equipment							6,962	G91		6,962	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							490,083	E80		490,083	201
202	Purchase of land and equipment							6,962	G80		6,962	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							711,213	E81		711,213	216
217	Purchase of land and equipment							12,112	G81		12,112	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							22,623,019	E36		22,623,019	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								529,489		529,489	242
243	Enterprise Capital Projects								400,312		400,312	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								25,315,108		25,315,108	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,541,351	1,301,072	161,345	1,065,316	2,748,478	0	7,817,562	25,315,108		33,132,670	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	286,844	1,950,622		0	0	0	2,237,466	292,218		2,529,684	255
256	Internal TIF loans/repayments and transfers out	0	18,928	1,234,387	0	0	0	1,253,315	0		1,253,315	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	286,844	1,969,550	1,234,387	0	0	0	3,490,781	292,218		3,782,999	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,828,195	3,270,622	1,395,732	1,065,316	2,748,478	0	11,308,343	25,607,326		36,915,669	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	2,752,998	0	351,532	464,434	0	3,568,964			3,568,964	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	214,000	0	0	0	0	0	214,000			214,000	266
267	Unassigned	855,243	0	0	0	0	0	855,243			855,243	267
268	Total Governmental	1,069,243	2,752,998	0	351,532	464,434	0	4,638,207			4,638,207	268
269	Proprietary								20,363,326		20,363,326	269
270	Total ending fund balance June 30, 2014	1,069,243	2,752,998	0	351,532	464,434	0	4,638,207	20,363,326		25,001,533	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,897,438	6,023,620	1,395,732	1,416,848	3,212,912	0	15,946,550	45,970,652		61,917,202	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF IOWA FALLS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,860,325

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year				Debt Outstanding JUNE 30, 2014				Interest paid this year (h)			
		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)				Revenue (f)	
Purpose													
1. Water utility	19U \$ 685,000	29U \$ 0	39U \$ 105,000	49U \$ 0	49U \$ 580,000	49U \$ 0	49U \$ 3,355,000	49U \$ 0	191 \$ 22,834				
2. Sewer utility	19U 3,640,000	29U 0	39U 285,000	49U 0	49U 0	49U 3,355,000	49U 0	189 115,166					
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0					
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0					
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0					
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0					
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0					
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0					
9. Other-Specify City GO	19U 4,715,000	29U 1,225,000	39U 920,000	49U 5,020,000	49U 0	49U 0	49U 0	189 114,815					
10. Healthcare GO	19U 2,000,000	29U 0	39U 0	49U 2,000,000	49U 0	49U 0	49U 0	189 40,038					
11. Healthcare RV ASB Bond	19U 1,500,000	29U 0	39U 0	49U 0	49U 1,500,000	49U 0	49U 0	189 75,000					
12. Healthcare RV GBBT Bond	19U 1,500,000	29U 0	39U 0	49U 0	49U 1,500,000	49U 0	49U 0	189 75,000					
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0					
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0					
Total long-term debt	14,040,000	1,225,000	1,310,000	7,020,000	0	6,935,000	0	442,853					

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 256,348,377	x .05 = \$ 12,817,419

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014											
Type of asset	Amount - Omit cents											
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)			
	W01		W31		W61							
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	\$	917,625	\$	7,800	0	24,076,108			25,001,533			
REMARKS	V98											